

**R865. Tax Commission, Auditing.**

**R865-12L. Local Sales and Use Tax.**

**~~[R865-12L-6. Place of Transaction Pursuant to Utah Code Ann. Section 59-12-207.~~**

~~Taxpayers having one or more places of business in Utah shall report all purchases subject to use tax, as defined in rule R865-19S-1, according to the location of the place of business at which the tangible personal property is initially delivered.]~~

**KEY: taxation, sales tax, restaurants, collections**

Effective: 4/8/2010